

Great Start Readiness Program (GSRP)

Sample Budget Descriptions for Use in the Michigan Electronic Grants System (MEGS+)

Each Intermediate School District (ISD) will enter budget detail for the total funds accepted into the GSRP Application in MEGS+. ISDs must ensure that all expenditures are approvable within the guidelines provided in the GSRP Implementation Manual. A detailed description will be needed for each entry that provides clear information to ensure that the planned expenditure is allowable, reasonable and necessary. ISDs are required to review and approve a budget for each subrecipient and then consolidate entries into MEGS+. The Early Childhood Specialist should be included in both subrecipient and ISD teams that review budget detail and documentation of expenditures to ensure alignment with curriculum and goals for program improvement.

Although ISDs are not instructed to require the use of or limit their subrecipients to the following descriptions in the GSRP Application or Carryover Budgets in MEGS+, use of a standard set of descriptions would make budget review by the ISD and the assigned GSRP consultant more efficient. Any entry that does not fit a description that is provided must have a written description that will allow the ISD to determine the appropriateness of the expense.

Some ISDs have found that holding budget meetings with each subrecipient will support the development, submission, and approval of subrecipient and ISD budgets. By including both ISD and subrecipient program and business representatives, ISDs set the stage for increased understanding of GSRP needs and requirements and improved local communication.

110: Basic Programs	
118	Salary and benefits for lead teachers
118	Salary and benefits for associate teachers
118	Salary and benefits for other classroom staff
118	Contracted cost (minus fees) for lead teachers
118	Contracted cost (minus fees) for associate teachers
118	Contracted cost (minus fees) for other classroom staff
118	Field trips-entry fees for children, parents and staff
118	Classroom furniture such as tables, chairs, water and sand tables, shelves and cubbies
118	Classroom technology materials for children's use such as computers/printer, iPads and interactive tables
118	Consumable supplies and materials to support curriculum indoors and outdoors, such as language/literacy materials, dramatic play materials, art

	area materials, small motor manipulatives, gross motor materials and sensory materials
118	Non-LEA food service costs over and above reimbursements
118	Playground equipment
220: Support Services Instructional Staff	
216	Family service workers
221	In-service training supplies
221	Conferences, workshops, training in approvable curriculum, assessment or screening
221	Travel expenses related to professional development
221	OnlinePQA licensing costs
221	Classroom technology materials for adult use such as computer, printer, iPad,
221	Comprehensive curriculum resources
221	NAEYC or other memberships
226	Early Childhood Specialist
226	PQA training/testing and other professional development for ECS
226	ECS mileage
226	Program Coordination
227	Developmental screener, ongoing child assessment materials
230: Support Services - General Administration	
231	Audit, legal
232	ISD Early Childhood Contact
232	ISD support staff
232	Office supplies for ISD staff
232	Staff to monitor subrecipient services
233	Director of grants/grant writer
240: Support Services - School Administration	
241	Local program administrator: person having predominant responsibility to hire and perform annual GSRP staff evaluation
241	Local support staff
250: Support Services – Business	
252	Fiscal services: ISD and local staff for budgeting/fiscal reporting, processing payments to subrecipients, handling fees
257	Printing

260: Operation and Maintenance of Plant	
261	Rent for space used by the program and not owned by the ISD or subrecipient
261	Utilities, maintenance of premises
261	Telephone
261	Custodial supplies
261	Licensing fees and/or inspections
261	Insurance
261	Student insurance
261	Improvements to the space or grounds required by licensing
266	Security system fees
270: Pupil Transportation Services	
271	Contracted transportation to and from school
271	Child safety restraint system
271	Bus drivers, aides
271	Fuel
271	Field trip transportation
280: Support Services – Central	
281	Great Start Collaborative committee, school readiness advisory committee
281	Longitudinal evaluation activities
281	Marketing, advertising, promotion of program
281	Postage
282	Recruitment activities - includes postage, advertising and other promotion
282	Enrollment
283	Administrative fee for staffing company
285	MSDS reporting
290: Support Services - Other	
297	LEA food service costs over and above reimbursements
310: Community Services- Direction	
311	Family and parent activities
311	Parent advisory committee
410: Payments to Other Public Schools	
411	Payments to other public schools within state. LEA GSRP funds from the ISD should be entered into budget detail using function code 411, with a function code that reflects the actual type of expenditure reflected in the description. Ex: 118 Salary and benefits of lead teachers.

440 Payments to other Governmental and Not-For-Profit Entities	
441	Payments to for-profit community based organization (CBO) subrecipients
445	Payments to not-for-profit community based organization (CBO) subrecipients